(1 ) S. B.Civil Sales Tax Revision Petition No.406/2006
(Commercial Taxes Officer, Speciala Circle-II, Jodhpur
V/s.
M/s. Mehta, Udyog)

(2 ) S. B. Civil Sales Tax Revision Petition No.403/2006
(Commercial Taxes Officer, Speciala Circle-II, Jodhpur
V/s.
M/s. Mehta, Udyog)

(3 ) S. B. Civil Sales Tax Revision Petition No.404/2006
(Commercial Taxes Officer, Speciala Circle-II, Jodhpur
V/s.
M/s. Mehta, Udyog)

(4 ) S. B. Civil Sales Tax Revision Petition No.405/2006
(Commercial Taxes Officer, Speciala Circle-II, Jodhpur
V/s.
M/s. Mehta, Udyog)

(5 ) S. B.Civil Sales Tax Revision Petition No.407/2006
(Commercial Taxes Officer, Speciala Circle-II, Jodhpur
V/s.
M/s. Mehta, Udyog)

(6 ) S. B.Civil Sales Tax Revision Petition No.504/2006
(Commercial Taxes Officer, Speciala Circle-II, Jodhpur
V/s.
M/s. Mehta, Udyog)

Date of Order: : 22-01-2007

**HON'BLE MR. JUSTICE PRAKASH TATIA**

Mr. Sangeet Lodha, for Petitioner(s).
Mr.Dinesh Mehta, for non-petitioner(s).

Since a common question is involved in all the above-mentioned revision petitions, therefore, they are decided by a common order.

The fate of these revision petitions is depenant upon the decision given in S.B. Sales Tax Revision Petition No.69/2003 which was by the Revenue to challenge the order of the Tax Board dated 17.04.2001, by which the Tax Board directed the SLSC to grant benefit to the petitioner of the Incentive Scheme of 1987. Since the Tax Board directed the SLSC to grant benefit to the assessee, therefore, directed the Revenue not to pass assessment order till the State Level Screening Committee decides the petitioners' case for benefit of tax exemption.

The grievance of the Revenue is that that Assessing Authority is required to pass the assessment order, irrespective of fact whether the assessee is entitled to the benefit of tax exemption or not. In case, the assessee will be entitled to any tax exemption benefit, then that amount will not be payable by the assessee out of total amount. Therefore, it is submitted that the order of the Tax Board restraining the Assessing Authority to pass the assessment order cannot be sustained.

I considered the submissions of the learned counsel for the petitioner. It is not in dispute that the matter is pending before the State Level Screening Committee for claim of benefit of tax

exemption of assessee and this Court has directed the State Level Screening Committee in S.B.Sales Tax Revision Petition No.69/2003 to decide the claim of the assessee for tax exemption within a period of three months, therefore, I do not find any reason to allow the Assessing Authority to pass assessment order before the decision taken by the SLSC, because of the simple reason that even if the assessment order is passed, that cannot be executed and that cannot be permitted to be executed before the claim of the assessee is rejected.

In view of the above, I do not find any merit in the aforesaid revision petitions. Hence, the revision petitions are dismissed.

**(PRAKASH TATIA), J.**

Scd.